

## **Tax Exemption for Blind Persons**

State law provides a \$3,000 property tax assessment exemption for property owners who are blind. In order to receive this exemption: (1) An applicant must meet the definition of blindness set forth in CT General Statute Sec. 12-92. (2) He/she must provide proof of such blindness to the Assessor, (i.e. certification by a qualified medical doctor). Once proof has been provided no other action by the applicant is required.

**Sec. 12-92. Proofs to be filed by blind.** No individual shall receive any exemption to which he is entitled by subdivision (17) of section 12-81 until he or his authorized agent or attorney has given proof satisfactory to the board of assessors that he is blind. No such blind person, not a resident of a town in which he is seeking exemption, shall receive the exemption to which he is entitled by said subdivision (17) until he has complied with the provisions of section 12-94. For the purposes of subdivision (17) of section 12-81 and this section, blindness shall be defined to mean total and permanent loss of sight in both eyes or reduction in vision so that the central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or, if visual acuity is greater than 20/ 200, it is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.